

Exhibit B

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DE SIMONE & PARTNERS
INTELLECTUAL PROPERTY ATTORNEYS

Rome December 21, 2005

Attn Mr. Albert Wai-Kit Chan

Messrs.
Albert Wai-Kit Chan, LLC
Law Offices
World Plaza, Suite 604
141-07 20th Avenue
Whitestone, NY 11357
USA

Fax 001 718 3578615
Priority mail

Your Ref: #832-A-EPO
Our Ref.: OC/ni/88212 BE

Re: European Patent Application No. 04 002 983.7
In the name of: ELECTRICAL & ELECTRONICS LTD.
Inventor: CHEN POON

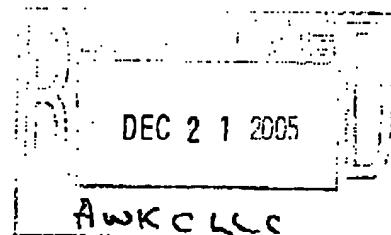
Dear Sirs,

According to your request of December 20, 2005 please find herewith enclosed the certification stating that the Patent DE10247573 translation from German into English is true and correct.

Yours sincerely
DE SIMONE & PARTNERS
Olga Capasso

olga capasso

Encl.



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VERIFICATION OF TRANSLATION

I, Nicoletta IAIA, of Via Vincenzo Bellini 20 - 00198 Rome - Italy, am the translator of the documents herewith attached and I state that the following is a true and correct translation to the best of my knowledge and belief.

Rome, November 24, 2005

Nicoletta IAIA
